BUDGET
TOP PRIORITY

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget Estimates 2016-17 – Comprehensive Instructions for the preparation of Budget Estimates and submission **on-line** – Issued.

FINANCE (Budget I) DEPARTMENT

G.O.Ms.No.123 Dated: 29-09-2015.
Read the following:-

1. G.O.Ms.No.135, Finance & Planning (FW:BG) Department, dt:20.9.2000.
2. G.O.Ms.No.664, Finance (BG) Department, dt: 27.10.2001.
3. G.O.Ms.No.183, Finance (BG.I) Department, dt.30-06-2006.
4. G.O.Rt.No.2259, Finance (DCM.I) Department, dt.28-07-2014.
5. Circular Memo No.7169-A/435/BG.I/2014 dt. 17.01.2015

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O R D E R:

According to Para 13.19.1 of the A.P. Budget Manual, the Heads of Departments and Other Estimating Officers should prepare their estimates for both receipts and expenditure in duplicate and send one copy direct to the Finance Department, and the other to the Administrative departments of the Secretariat concerned.

APPROACH:

2.1 The vision of the Government is to place Andhra Pradesh as the topmost State in the country in terms of all economic and human development indicators by 2029. Furthermore, the State has been envisioned to feature in the top three States in the country in terms of per capita income by 2022. In this direction, the Government has put in place a people-centric inclusive development strategy by launching seven Development Missions, five Grids and five Campaigns to create broad based prosperity.

2.2 To supplement the Government's development strategy, various budgetary reforms and innovations such as Zero-based and Performance-linked Budgeting were invoked last year. These reforms shall be consolidated and expanded during the budget exercise this year. In order to ensure streamlined budget management system and to facilitate timelyavailability of funds to the implementing agencies, the Government has introduced Comprehensive Budget Release Order (CBRO) system for releasing the approvedbudget for all quarters of the current financial year in one go in respect of Non Plan and State Plan. Furthermore, the budget exercise shall take a multi-year perspective, in line with the Government's medium-term vision, to realize medium-term targets through meticulous planning.

2.3 All departments have to defend their programs and justify their continuation each year. For each program, the department must show the various levels of service that could be provided with different levels of funding.

2.4. Performance Based Budgeting:

Performance budgeting aims to tie expenditures for each program to specific goals established for that program. The expenditures and goals chosen by Department Heads must reflect the medium and long term vision of the Government. The Department Heads shall:

i) Develop social and economic indicators relevant to evaluate the performance of the ongoing and new Departmental schemes and programs.
ii) The budget should not be incremental. It should be performance and results-oriented budget.
iii) Lay down annual and quarterly targets for items under preceding clause in conformitywith the funds made available by the State Government and other likely resources to be raised from public contributions and private investments etc.
iv) Develop a strategy to augment the resources available in the budgetfrom all possible sources like better collection of tax and non-tax revenues, public contributions, private investments, user charges, CSR contributions and financial institutions
v) Create annual and quarterly performance targets at all levels of Departmental functionaries at the State Secretariat, Heads of departments, District, Mandal and Heads of Office (Drawing and Disbursing Officer-wise) levels and build a system of individual and collective incentives and disincentives for each level to motivate them to achieve best results
vi) Review the eligibility and financial assistance under welfare programs, technical assistance schemes, operation and maintenance costs, developmental and economic support programs etc. with a view to bring about greater efficiency

2.5. Human Resource Development:

To achieve the Government's vision, it is necessary that the State's manpower resources are utilized productively. The Department Heads shall:

i) Review all manpower needs of the Department and match them to the details of all employees in the Department (including work-charged, grants-in-aid, contract and outsourced)to ensure manpower productivity
ii) Suggest ways and means of retraining & redeployment of those rendered surplus in order to use them productively
iii) Develop a strategy and implementation plan for human resource development for all levels of employees in the department to enable them to make effective contributions to the achievement of departmental goals.

Number Statements:

3.1 According to Para 13.2.1 of the A.P. Budget Manual, the Heads of Departments and the Other Estimating Officers have to submit Number Statements to the Finance Department giving particulars of posts of Permanent, Temporary and Supernumerary establishment (both Gazetted and Non-Gazetted) the sanctioned monthly pay, the Special pay if any and the fixed allowances attached to the posts or individuals that will be drawn on the 1st April of the following year and Number of Officers at the each rate of pay for whom provision will be made in the Departmental Estimates.

3.2 The Heads of Departments and the other estimating officers are requested to follow the guidelines given below scrupulously while furnishing number statements for the year 2016-17 to the Government.

- When a post is upgraded and orders issued by Finance (HR) Department (formerly Finance (SMPC) Department) to this effect, the departments are requested to take action to reduce the post in the lower cadre and increase the higher cadre.
- When posts are created in the department in addition to the existing sanction strength, the departments are requested to take action to include the newly created post in the number statements.
- The cadre strength indicated in the Number Statements should be in conformity with the continuation orders issued by Finance (HR) Department duly indicating the G.O. numbers where continuation orders were issued by Finance (HR) Department invariably in the Proforma-I.
- The estimating officers/HODs shall not include the vacant posts in Number Statements and in estimates for salaries.
- The Number statements in respect of posts under Plan and Non-plan shall be submitted separately under respective Major, Minor and Sub-Heads of Accounts in the Proforma-I provided On-line.
- In respect of posts for which salaries paid from Grants-in-Aid towards salaries, the Heads of Departments shall submit the Number Statements including name of the employee with all details separately under respective Major, Minor and Sub-Heads of Accounts in the Proforma-II provided online.
- Public works Engineering Departments shall submit Number Statements for Work-Charged Establishment including name of the employee with all details under various schemes, projects and who are being paid on par with the regular Government Employees in Proforma-III provided online.
- The details of the appointments made on Contract / Outsourcing through an agency, category-wise including name of the employee with all details shall be furnished along with the provisions required for full year under the detailed Head '300-Other Contractual Services' in the Proforma-IV provided on-line.
- Information regarding number of Anganwadi Workers, Home Guards, Daily Wage employees and Full Time / Part Time Contingent Employees including name of the employee with all details engaged by the respective HODs shall be furnished in the Proforma-VI provided on-line.
- The number of posts and scale of pay attached to the post shall be furnished in the appendix- 'A' (Proforma-V) provided online.

3.3. The HODs are informed that the expenditure under all Heads of Accounts including Salaries shall be regulated with reference to Budget provisions. In the absence of Number Statements, the responsibility for any shortfall or excess in the estimates fixed by Finance Department lies with the HODs concerned.

3.4 All Heads of Departments and other Estimating Officers are therefore requested to furnish the Number Statements in the Proforma provided online by 15-10-2015 at the latest to the concerned Finance (FMU) Sections.

RECEIPTS:

4.1. According to para 13.8 of the AP Budget Manual, the HODs and other Estimating Officers should prepare budget estimates for receipts based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been sanctioned by the Government should be proposed. The information shall be furnished in the enclosed **Proforma – A.**

4.2 All the Heads of Departments and Other Estimating Officers are requested to furnish proposals for Revised Estimates 2015-16 and Budget Estimates 2016-17 in respect of Revenue Receipts and Loan Receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

4.3 All the Heads of Departments may explore new base for improving their receipts and curb the leakages from bottom level to top by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

NON – PLAN:

5. According to para 13.9 of the AP Budget Manual, the HODs and Estimating Officers shall make provisions for all sanctioned schemes, but not for schemes of new expenditure which have been submitted to the Government but not yet been sanctioned. Information shall be furnished in **proforma-B1.**

6. Experience shows that every year many Departments are furnishing the estimates in a routine manner without examining the need for the continuation of the scheme and justification for the provisions claimed by the Departments. In view of the need to observe strict economy in expenditure, it has been decided to make a thorough review of the budget proposals furnished by the Departments. The Heads of Departments and other Estimating Officers are, therefore, requested to furnish the following information without fail in the column – 6 of **Proforma - B1** provided for recording **justification**.

(a) The objectives of the Scheme or work of the Department;
(b) Relevance of the programme to the overall objective in the present context;
(c) The justification for various categories of posts and number of posts in each category as existing in the Scheme or Department; and
(d) The consequences of its non-funding.

7.1. All the Heads of Departments and Other Estimating Officers are also requested to review the existing Non-Plan Schemes very critically, so that those schemes which do not serve any tangible purpose substantially are dropped or phased out or reduced and surplus staff available there under be reported to Finance (HR.I) Department immediately.

7.2. The committed expenditure (Fixed Costs – Staffing, maintenance, rents, vehicles, water, electricity, etc.) has to be budgeted for every operational unit of every department – starting at the lowest level and moving upto HOD.

7.3. The provisions under the concerned detailed heads i.e., standard objects of expenditure shall be included keeping in view the guidelines indicated in reference 2nd read above. The provisions for Dearness Allowance, Leave Travel Concession, House Rent Allowances, Encashment of Earned Leave, Medical Reimbursement etc., shall be included under respective sub-detailed heads under “010 Salaries”.

7.4. The estimates for contingent expenditure shown under "Office Expenses" should be prepared with reference to the instructions laid down in para 13.16 of the A.P. Budget Manual. Details of the items of expenditure included, detailed reasons together with figures should be furnished along with the actuals for the past three years in respect of each item. Proper attention must be paid while estimating water and electricity charges which should take into account pending arrear bills, the increase in tariff rate etc., and provision for the amounts that will become payable in the year. Wherever arrears are included, detailed reasons together with figures would be furnished in the explanatory note.

7.5. Strive to effect further economy and savings under Non-Plan allocations. Such savings shall be permitted to be retained by the department concerned and reallocated for their Plan schemes.

7.6. **Utility Payments:**

Each Head of the Department/Office/Unit / DDO shall be personally responsible for utmost economy under all sub heads under `Non-salary O&M'. They should take special care to ensure that utility charges for water supply, electricity, telephones, petrol, rents etc are calculated in accordance with the latest rates in mind and adequate provision is made to meet their pending and future liabilities. The treasury officers are hereby instructed to ensure that no payments are authorized over and above the budget provisions. Any expenditure more than the budgetary allocation under any sub head shall be recovered from the person who authorizes such excess expenditure as identified by the Head of Office/DDO. If the Head of Office/DDO fails to identify such a person and effect recovery, the HOD shall recover the excess amount from the Head of Office/DDO concerned.

7.7. It has also been noticed that utility payments to statutory authorities and rents etc. to landlords are delayed for months and years and allowed to accumulate as arrears, which are then claimed as pending bills. The Government views this practice with great concern. It is, therefore, ordered that each Head of Office shall be personally held responsible for timely and full payments on these items. Non-payment beyond three months shall be viewed as gross negligence and disciplinary action shall be initiated against those responsible. In any case, if the bills are not settled within the financial year, the budget provision will lapse and no carry forward of the liability shall be allowed. Accordingly, the Head of the Department shall issue proceedings for summary recovery of the pending liability from the pay bill of the officer concerned and the treasury officer shall effect such recovery and report to the HOD.

7.8. **Energy Saving Devices:**

It has become imperative that government offices use utmost economy in consumption of energy. All HODs/Heads of Offices are required to keep personal check on power consumption and also make sure that power bills are paid promptly and fully. Recent improvements in technology have brought out many energy-saving devices that are based on conventional as well as non-conventional sources. All HODs are requested to take up a phased program to convert their offices to low-energy consumption devices and effect savings in their energy charges in the long run. They may get in touch with the Energy Department who is being asked to provide the necessary information and guidance in this regard.

7.9. **Personal Entitlements:**

Government has already fixed certain norms for official and residential telephones, monthly petrol/diesel quotas, hiring of vehicles, vehicle maintenance, newspapers/magazines etc. for different categories of officers. It has been noticed that many officers have been routinely claiming higher expenses than their entitlements under the pretext of "official purpose''. It has now been decided that government shall not accept responsibility for excess expenditure under any circumstances. The officers concerned shall have to pay the excess expenditure from their pocket in the first instance. They would be free to make out a case for the excess expenditure on account of official use and if agreed to by the competent authority, claim reimbursement to the extent admissible.

P L A N :

8. The Heads of Departments and Estimating Officers are informed that the State Government is having a clear vision and approach to the Plan Budget of the State. It will be Perspective Plan which improve the infrastructure facilities in the state for speedy industrialization and improving the standards in primary sector – Housing, Drinking water, Education, Health, Roads and Transport which will improve the living standards of the common people . To achieve the goals, the State Plan will be prepared keeping in view the following:

- Perspective Plan to be coterminous with the 14th FC, i.e. until 2019-20.
- Perspective Plan of every department for each district for a period of four years in order to realise the objectives defined in the Mission / Vision and outcomes defined by the Government.
- Annual rolling plans as disaggregated components of the perspective plans based on prioritisation and identification of probable financing sources.
- Comprehensive District level Perspective and annual plans for every department.
- Classification of investments on creation of assets as Capital expenditure and inclusion in Plan Budget; all staff costs to be moved from plan to non-plan.
- Critical review of ongoing programs, sustaining the flagship programs, integration of related programs (conjunctive financing).
- Multi-year projects and prior year commitments to be factored in.
- Adequate provision for flagship programmes and other priority programmes of the government.
- Plan proposals based on Mission goals, medium term development objectives, and service delivery bench marks.
- Perspective Action Plan may be prepared for four years by each department in every district under direct supervision of the Collector under the guidance of Planning Department.
- Four Annual rolling plans as components of the perspective plan and first year plan to be financed in 2016-17.
- HOD have to review, revise, finalise four year perspective plan and first year plan within the resource envelope.
- The CASP Schemes discontinued by the Government of India shall be reviewed critically. If it is necessary to continue a particular scheme in public interest, the department has to prepare estimates following the principles of zero based budgeting.
- Planning Department will guide and assist the process and complete the entire plan preparation exercise.

- Prioritisation of the Plan components and identification of financing options – public – Centre & State/ EAP / NABARD / HUDCO -/ private/ CSR / PPP / donations etc.
- Overall, project resource requirements for different programmes consistent with resource envelope
- The entire process will be collaborative between the department, planning and finance departments.

9. The Heads of Departments and Estimating Officers are informed that separate detailed instructions will be issued for furnishing of Plan Estimates for the year 2016-17 through **on-line** in due course.

10. Collect full details of pending bills and review their genuineness. Priority in allocation of indicated resources under Plan and Non Plan to these pending bills.

New Schemes:

11. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provision is included in the Revised Estimates for the current year for any new item of expenditure not provided for in the Budget Estimates of the year it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the competent authority and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case **(Proforma –B3 for Non-Plan).**

12. Review the eligibility and financial assistance under welfare programs, technical assistance schemes, operation and maintenance costs, developmental and economic support programs etc. with a view to bring about greater efficiency in deployment of limited resources indicated through the allocation for each department and more effective coverage to achieve targeted outputs and outcomes.

Budget Achievements:

13. The quantum of the work done by the Department, the physical targets achieved under the scheme during 2013-14& 2014-15, the physical targets proposed to be achieved during 2015-16 and 2016-17**(Proforma – C).**

APFRBM Rules, 2006:

14. As per rule 6(1) of APFRBM Rules, 2006 the State Government shall at the time of presenting the Budget make following disclosures as required under Section 10 of APFRBM Act 2005.

(i) *Form D-7 Statement of Assets* ***(Proforma – D).***
(ii) *Form D-8 Tax Revenues raised but not realized* ***(Proforma – E).***
(iii) *Form D-9 Statement of Miscellaneous liabilities outstanding* ***(Proforma – F).***

15. All the Heads of Departments and Estimating Officers are therefore requested to furnish the relevant information in the prescribed proforma appended to this order along with the Budget Estimates 2016-17 invariably as these statements have to be presented to the Legislature.

Special Points:

16. The attention of all Secretariat Departments, Head of the Departments and Estimating Officers are invited to the following special points:

- Avoid speculative estimations or over / under projections.
- Rationalise the Grants-in-Aid expenditure relating to the departments.
- All Non-Plan expenditure to be consolidated for each department at the district level and at the State levels.
- Key in the actual requirement for maintenance, office establishment - vehicles, rents, water and electricity, office stationary - outsourced services, welfare and subsidy programs, etc., based on the actual needs with proper justification by October 15, 2015.
- Review, analysis, revision /confirmation and aggregation of all district level Non-Plan requirements by HOD by October 20, 2015.

17. Date of submission of Estimates:

Non Plan Estimates:

- All Non Plan estimates should be submitted to the Administrative Departments of the Secretariat concerned through on-line **not later than20-10-2015.**
- The Administrative Departments of Secretariat would forward the Non Plan estimates with their comments to the Finance Department **by 25-10-2015** at the latest.
- Experience has shown that inspite of clear instructions, the Budget proposals in most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If Non Plan estimates are received after **30-10-2015**, Finance Department will not be able to intimate any changes made in the estimates of Departments as there will not be sufficient time for considering representations against changes effected by this Department.

18. Accuracy and authority for estimates:

- It will be the responsibility of the Heads of Departments and Other Estimating Officers to see that no omissions or deviations are made in making provisions for any sanctioned scheme or any other item of expenditure covered by sanction of the competent authority for which provision sought to have been made in Part- I of the Budget Estimates (sanctioned item).
- ***Similarly no provision should be made in Part – I of the Estimates, for any item of expenditure for which no sanction of Government exists.***
- Provision should be made in the Budget Estimates for the coming year for all sanctioned schemes but not for schemes of new service, which have been submitted to Government but not yet sanctioned. It has, however, been observed that the above procedure is not being followed by some Heads of Departments, who have been including provisions in the Budget Estimates for schemes which have not been sanctioned by Government.
- Certain Departments have also been proposing heavy increases in the existing provisions in the normal budget estimates without obtaining prior sanction of the Government. ***This procedure is irregular.***

- The Heads of Departments and Other Estimating Officers are requested to observe the instructions in para 13.9 of the Budget Manual scrupulously while submitting the Budget Estimates 2016-17.
- While minor increases based on trends of actuals and admitted needs may be allowed, increases involving substantial amounts proposed over the existing provisions should be supported by Government orders sanctioning the increase duly enclosing copies of the relevant Government orders.
- Provision included in the Budget Estimates for the schemes which have not been sanctioned by the Government are liable to be summarily rejected and no correspondence will be entertained on this account.

19. ***Economy:***In order to ensure effective and optimum utilization of the resources, it is necessary to observe economy in expenditure and also avoid such expenditure which does not result in benefits commensurate with the expenditure. Heads of Departments and other Estimating Officers are therefore, advised to analyse the expenditure incurred on all non-salary items and should make efforts to save at least 10% of the expenditure for the next financial year. For any deviation in this regard they must give substantial justification. They are requested to frame the Revised Estimates 2015-16 and Budget Estimates 2016-17 accordingly, keeping in view the above measures.

20. ***Revised Estimates***: The Revised Estimates besides enabling the Government to arrive at the approximate closing balance for the current year (that is the opening balance for the next year), are ***prima facie*** the best guide to the coming year's estimates. It is, therefore, essential that Revised Estimates are prepared with great care and are as nearer as possible to the actuals by taking into account the Reappropriation /surrenders made during the year 2015-16.

21. ***Contract Appointments:***The Heads of Departments / Estimating Officers shall ensure that sufficient provisions are made under the detailed head " 300- Other Contractual Services" towards payment of remuneration to the persons appointed on contract/outsourcing basis. They are requested to furnish the relevant orders issued by the competent authority for engaging the persons on contract/outsourcing basis while proposing provision in the Budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, no. of persons engaged on contract, outsourcing and the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the Budget.

22. ***Explanations for variations in figures:*** Estimating Officers are requested to furnish brief and clear explanations for material variations between the Budget and Revised Estimates of the current year and the Budget Estimates for coming year both under Receipts and Expenditure. They are informed that in the absence of explanations, any increase of expenditure included in their estimates is liable to be summarily rejected. While submitting the estimates, the variations, if any, between number and designation of the staff for which provision is made in the estimates and those already furnished by the Estimating Officers in the number statements should be explained in detail with reference to the orders sanctioning the additional staff, etc.

23. Estimates for Works: Provision should be made in Part – I of the Budget for works which have been sanctioned by the Government or the competent authority. All the Chief Engineers are requested to give full information as to whether the works for which provision is included by them in the Revised Estimates 2015-16 are for repairs to the existing buildings etc., or new works or works in progress and whether the works have been sanctioned by the Government or competent authority. The number and date of order sanctioning each work, the amount of estimate both the original and the revised; the total expenditure incurred on the work to the end of the preceding financial year; and the amount required for expenditure during the current year and next year should invariably be given in the remarks accompanying the Budget Estimates. If complete information is not furnished in **proforma-G** prescribed, in the case of any particular work, the provision proposed for will be omitted by the Finance Department.

24. The Heads of Departments and Other Estimating Officers are requested to furnish Number Statements under each Plan Scheme for inclusion in Appendix 'A' to the detailed Budget Estimates along with the Budget Estimates for Plan Schemes.

25. The Heads of Departments are requested to ensure that the amounts allocated for supply of uniform to the "Office Subordinates" under the detailed head "250 Clothing, Tentage and Stores" shall be utilized for the same purpose without diverting for other purposes.

26. Provisions under grants-in-aid: Particulars, as per para 13.12 of the Andhra Pradesh Budget Manual, should invariably be furnished while sending the estimates. Statement showing details of charges and income of the institution receiving grants-in-aid for the previous years should also be furnished in the prescribed proforma along with the Number Statements showing the staff position, their scales of pay, etc., While furnishing the estimates under grants-in-aid, the Heads of Departments and Other Estimating Officers are requested to open the sub-detailed heads "311- Grants-in-aid towards salaries", "312- Other Grants-in-aid" and provide the amounts separately under the above sub-detailed heads of account. In the absence of Number Statements showing the full particulars, scale of pay etc. the estimates under grants-in-aid towards salaries will not be considered.

27. The provision required for payment of obsequies to the family of the deceased Government Employees shall be made under the sub-detailed head of account 310 - Grants-in-aid -318 – Obsequies Charges". The provision required for payment of contribution and subsidies shall be made under the detailed heads **"320-Contributions and 330 - Subsidies respectively and not under sub detailed head 312 – Other Grants – in-aid".** The provision for creation of capital assets which is to be passed on to the local bodies and other agencies has to be classified under Sub Detailed Head **"319 Grants for creation of Capital Assets"** under the detailed head "310 Grants in aid".

28. Provision for maintenance of office vehicles to be made under the Sub Detailed Head **"511 Maintenance of office vehicles"** and the provision for Purchase of new motor vehicles has to be proposed under **"512 Purchase of Motor Vehicles"** under the detailed head 510 Motor Vehicles. However, the provision for purchase of motor vehicles shall be supported by specific sanction order from the Government and the provision for maintenance of motor vehicles shall be supported by statement from the Head of Department with regard to the number of vehicles available in the department.

29. All the Utility Payments i.e., Postage, Telephone, Water and Electricity Charges are to be fully provided under respective sub detailed heads 131- Service Postage, Telegram and Telephone Charges, 133 - Water and Electricity Charges under the detailed head 130 - Office Expenses as first charge under non-salary component.

30. The provision required for payment of "hiring charges of Private Vehicles" shall be made under the sub detailed head "130/134 - Hiring of Private Vehicles" based on the sanction orders. No provision shall be proposed under this head without specific sanction from the government for hiring of private vehicles for the department for a specific period.

31. Separate estimates shall be sent for providing funds for fixed Travelling Allowance under the new sub detailed head "114 - Fixed Travelling Allowance" in Revised Estimates 2015-16 and Budget Estimates 2016-17 as per instructions issued in this Department Memo.No.16240/642/BG/A1/2002-2, dated 25-11-2002. Similarly requirement for conveyance allowance shall be proposed under "110/115 Conveyance Allowance".

32. Separate Estimates shall be sent for providing funds for payment of Wages to the Full Time Contingent Employees who are drawing minimum of time scale with DA as per Revised Pay Scales of 2015 separately under distinct sub-detailed head 020-Wages – 021-Daily Wage Employees – 022-Full Time Contingent Employees as per instructions issued in this Department Circular Memo No.2823/202/A1/BG.I/2013, dt.02-07-2013.

33. Where any large provision is proposed in respect of outstanding liabilities or arrear payments, full details should be furnished and the original sanction for incurring such expenditure should invariably be quoted.

34. Where any expenditure is dependent on finance from outside the State like Government of India, NABARD etc., estimates should be based only on the last year's actual release to State or on the basis of actual need whichever is lower and not on hypothetically assumed figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies and whether this amount has been taken credit in their estimates of Revenue.

35. Scrutiny of estimates by the Administrative Department of Secretariat: The Administrative Departments of Secretariat are requested to scrutinize the estimates of the Departments under their control and forward to this Department with their comments thereon. The object of examination by the Administrative Departments is to detect excessive or inadequate provision in the Revised Estimates and Budget Estimates which they are in a position to do in the better way in view of their more intimate knowledge of working of the Departments under their administrative control.

36. The Departments are requested to send proposals for Revised Estimates 2015-16 and Budget Estimates 2016-17 rounding of the figures to the nearest thousands of rupees against each sub-detailed head.

37. The Heads of Departments are requested to send their proposals promptly particularly in respect of ***recoveries of loans and interest receipts***. They should send proposals for recoveries and disbursements under loans and advances and interest thereon based on the terms and conditions, imposed in the Government orders sanctioning the loans.

38. On-Line Submission: All the Secretariat Departments, Heads of Departments and Estimating Officers are informed that the Government intends to process the budget preparation for the year 2016-17 from the DDO level onwards and the detailed instructions in this regard will be placed on the Finance Department portal http://www.apfinance.gov.in.The Departmental officers may download the above instructions and take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

K. SUNITHA
SECRETARY TO GOVERNMENT (B&IF)

To
All Heads of Departments and Estimating Officers.
All Departments of Secretariat.
The Registrar, High Court of A.P. Hyderabad.
The Special Chief Secretary to Governor, Raj Bhavan, Hyderabad.
The Registrar, A.P. Administrative Tribunal, Hyderabad.
The Registrar, Lokayukta, Hyderabad.
The Secretary, APPSC, Hyderabad.
Copy to :
All Officers in Finance Department.
Director (IT), Finance Department,
All Finance (FMU) Sections, O.P.I, O.P.II, Admn.I&II, HR V(Pension) and HR VI (State Audit).
General Administration (I&PR) Department.
PS to Hon'ble Minister for Finance.
PS to PFS / Secy. (R&E) / Secy.(B&IF) / Spl. Secy. To Government
SF/SC.

//FORWARDED::BY ORDER//

SECTION OFFICER

Proforma- A

RECEIPTS

Name of the HOD :

Administrative Department of Secretariat:

(Rupees in thousands)

Major head, Sub-Major head Minor head, Sub-head and Detailed head of Account	Accounts 2014-15	Budget Estimates 2015-16	Revised Estimates 2015-16	Budget Estimates 2016-17
(1)	(2)	(3)	(4)	(5)

Proforma- B1

EXPENDITURE
NON-PLAN

Demand No._____

Name of the HOD :

Administrative Department of Secretariat:

(Rupees in thousands)

Major head, Sub-Major head Minor head, Sub-head Detailed head and Sub-detailed head of Appropriation	Accounts 2014-15	Budget Estimates 2015-16	Revised Estimates 2015-16	Budget Estimates 2016-17	Justification *(Refer Para 6(a-d))*
(1)	(2)	(3)	(4)	(5)	(6)

Details
S.H.(XX)
010

Proforma- B2

EXPENDITURE PLAN

Demand No._____

Name of the HOD :

Administrative Department of Secretariat:

Name of the Plan Scheme :

(Rupees in thousands)

Major head, Sub-Major head Minor head Group Sub-head, Sub-head Detailed head and Sub-detailed head of Appropriation	Accounts 2014-15	Budget Estimates 2015-16	Revised Estimates 2015-16	Budget Estimates 2016-17	Justification *(Refer Para 8)*
(1)	(2)	(3)	(4)	(5)	(6)

Details
S.H.(XX)
010

Proforma- B3

EXPENDITURE FOR NEW SCHEMES
NON-PLAN

Demand No._____

Name of the HOD :

Administrative Department of Secretariat:

Name of the New Non-Plan Scheme :

(Rupees in thousands)

Major head, Sub-Major head Minor head, Detailed head and Sub-detailed head of Appropriation	Revised Estimates 2015-16	Budget Estimates 2016-17	Justification *(Refer Para 11)*
(1)	(2)	(3)	(4)

Details
S.H.(XX) Sub-heads will be indicated by Finance Department.
010

Note: Indicate G.O Number and date of the new scheme sanctioned.

Proforma- B4

EXPENDITURE FOR NEW SCHEMES
PLAN

Demand No._____

Name of the HOD :

Administrative Department of Secretariat:
-
Name of the New Plan Scheme :

(Rupees in thousands)

Major head, Sub-Major head Minor head, Detailed head and Sub-detailed head of Appropriation	Revised Estimates 2015-16	Budget Estimates 2016-17	Justification *(Refer Para 11)*
(1)	(2)	(3)	(4)

Details
S.H.(XX) Sub-heads will be indicated by Finance Department.
010

Note: Indicate G.O Number and date of the new scheme sanctioned.

Proforma- C

PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND ACHIEVEMENTS

Name of the HOD :

Administrative Department of Secretariat:

Name of the Scheme	Physical Targets fixed		Physical Targets Achieved		Physical Targets Proposed		Remarks
	2013-14	2014-15	2013-14	2014-15	2015-16	2016-17	

Proforma - D

FORM D - 7
[See rule 6]

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. cr.)	Book Value (Rs. cr.)	Book Value (Rs. cr.)
Financial assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in GoI dated securities/Treasury Bills Investments in 14-day Intermediate Treasury Bills Other financial investments (please specify) Total			
Physical assets: Land Building – Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles Total			

Notes:
1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be book-value, i.e. acquisition cost netted for depreciation/impairment.

Proforma - E

Form D - 8
[See rule 6]
TAX REVENUES RAISED BUT NOT REALISED
(principal taxes)

(As at the end of the reporting year)

		Amount under disputes (Rs. crore)					Amount not under disputes (Rs. crore)					Grand Total
Major Head	***Description***	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and capital Services											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles											
	Other Taxes											
	TOTAL											

Note : Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.

Proforma - F

Form D - 9
[See rule 6]
Statement of Miscellaneous Liabilities: Outstanding

(Rs. crore)

	Outstanding Amounts
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

$ The outstanding amount pertains to the end-March position for the year before the current year.

Proforma- G

PROFORMA FOR FURNISHING OF BUDGET ESTIMATES FOR MINOR WORKS AND MAJOR WORKS

1. MINOR WORKS

(Rupees in thousands)

Description of Work	Estimated cost	Expenditure to the end of previous year	Budget Estimate 2016-17	Remarks *(whether sketch plans and approximate estimates have been prepared and approved by competent authority)*
1	2	3	4	5
	Rs.	Rs.	Rs.	

2. MAJOR WORKS

(Rupees in thousands)

Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuring year	Remarks
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	

NUMBER STATEMENT
PROFORMA -I (010 - Salary)

G.O.Ms.No._____ Finance (HR) Deparment dated _____

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In Thousands)

Sl.No	Item	Total No. of Employees	Pay	Allowances	DA	Sumptuary Allowance	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/014	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Establishment - Permanent (Non-Gazetted Post wise)										
2	Establishment - Temporary (Non-Gazetted Post wise)										
	TOTAL (A)										
3	Officers - Permanent (Gazetted Post wise)										
4	Officers - Temporary (Gazetted Post wise)										
	TOTAL (B)										
	GRAND TOTAL (A+B)										

Note; The estimating Officers/HoDs shall not include the vacant posts in Number Statements and in estimates for salaries.

NUMBER STATEMENT
PROFORMA -II

GRANTS - IN - AID TOWARDS SALARIES - 310/311

G.O. Ms. No._____ Finance (HR) Deparment dated _____

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In Thousands)

Sl.No	Item	Total No. of Employees	Pay	Allowances	DA	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Post wise									
	TOTAL									
	GRAND TOTAL									

Note; Details of each employee (Name and pay details as per the statement) in each category shall be flled by the estimating Officer.

NUMBER STATEMENT
PROFORMA - III

WORK CHARGED ESTABLISHMENT IN ENGINEERING DEPARTMENT - 270/273

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In Thousands)

Sl.No	Item	Total No. of Employees	Pay	Allowances	DA	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Post wise									
	TOTAL									
	GRAND TOTAL									

Note; Details of each employee (Name and pay details as per the statement) in each category shall be flled by the estimating Officer.

NUMBER STATEMENT
PROFORMA - IV

CONTRACT APPOINTMENTS / OUTSOURCING (300)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In thousands)

Sl.No	Item	No. of posts outsource through Agencies / Contract basis - category wise	G.O. No. and Date for appointment on outsourcing contract	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

Note; Details of each employee (Name and pay details as per the statement) in each category shall be flled by the estimating Officer.

PROFORMA - V

APPENDIX - A

Strength 2015-16	Strength 2016-17	Permanent	Temporary	HEAD OF THE DEPARTMENT		
				No. of Posts	Name of the Post	Scale of Pay allowed to the post (RPS 2015)

NUMBER STATEMENT
PROFORMA - VI

Payments to Home Guards(280/282)/Anganwadi Workers(280/283)
Daily Wages Employees (020 / 021) / Full Time / Part Time Contingent Employees (020/022)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In thousands)

Sl.No	Item(Home Guards/Anganwadi workers)/ Daily Wage Employees / Full time / Part-Time Contingent Employees	No. of Posts sanctioned	G.O. No. and Date	No. of Persons engaged	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Payments to Home Guards Anganwadi Workers Daily Wage Employees Full Time / Part-time Contingent Employees						
	TOTAL						
	GRAND TOTAL						

Note; Details of each employee (Name and pay details as per the statement) in each category shall be flled by the estimating Officer.

PROFORMA -VII

PAYMENTS OF RENTS TO HIRED BUILDINGS (140-RENTS, RATES AND TAXES)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In thousands)

Sl.No	Item (Description of Hired Builiding & Village/Town /City located and District)	Area of the Builiding	Rent per Sq. ft.	Sanction Proceedings	Monthly Rent Payable to the building owner	Annual Rent	Arrears if any of previious years	Total amount required
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	TOTAL							
	GRAND TOTAL							

Sl.No	Item (Description of Government Builiding & Village/Town /City located and District)	Area of the Builiding	Rates & Taxes assessed by the Local Bodies	Details of Sanction Proceedings issued by Competent Autority	Arrears if any of previious years	Total amount required
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

TOTAL AMOUNT REQUIRED UNDER 140-RENTS, RATES & TAXES = Statement I + Statement II

PROFORMA -VIII

PAYMENTS OF HIRING CHARGES FOR PVT. VEHICLES (130/134-HIRING OF PVT. VEHICLES)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Groupsub Head :
Sub Head :

(Rs. In thousands)

Sl.No	Description of the Vehicle and Location of the office (Village/Town/City & District)	Name of the Officer & Designation using the vehicle	Sanction Proceedings	Monthly Hiring Charges	Annual Hiring Charges	Arrears if any of previous years	Total amount required
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	TOTAL						
	GRAND TOTAL						